

CALIFORNIA OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

DUE ON OR BEFORE			
[FOID]		YOUR ACCOUNT NO.	

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6147

**READ INSTRUCTIONS
BEFORE PREPARING**

Make changes if name
or address is incorrect.

GENERAL INFORMATION

The State Board of Equalization is responsible for collecting the fees payable under the Lempert-Keene-Seastrand Oil Spill Prevention and Response Act.

FILING REQUIREMENTS

Every marine terminal operator shall pay a fee for each barrel of crude oil received at the operator's marine terminal from within or outside the state and for every barrel of petroleum products received from outside the state. Every operator of a pipeline shall pay a fee for each barrel of crude oil originating from a production facility in marine waters and transported in the state by means of pipeline operating across, under, or through the marine waters of this state.

The return shall be filed on or before the 25th day of the month following the reporting period together with a remittance for the amount of the fee, if any, due for that period. This return must be filed even though no fees are due.

		BARRELS		
		CRUDE OIL	PETROLEUM PRODUCTS	TOTAL
1. Crude oil received at a marine terminal from within or outside the state	1.			
2. Crude oil originating from a production facility in marine waters and transported in the state by means of a pipeline operating across, under, or through marine waters	2.			
3. Petroleum products received at a marine terminal from outside this state	3.			
4. Total barrels <i>(add lines 1 through 3)</i>	4.			
5. Rate of fee per barrel				5. \$
6. Total amount of fee due <i>(multiply line 4 by line 5)</i>				6. \$
7. Penalty <i>[multiply line 6 by 10% (.10) if payment is made after due date shown above]</i>			PENALTY	7. \$
8. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is			INTEREST	8. \$
9. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 6, 7 and 8)</i>				9. \$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

CALIFORNIA OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

DEFINITIONS

Marine terminal means any marine facility used for transferring oil to or from tankers or barges. For the purposes of this section, a marine terminal includes all piping not integrally connected to a tank facility as defined in subdivision (k) of Section 25270.2 of the Health and Safety Code.

Marine facility means any facility of any kind, other than a vessel, which is or was used for the purposes of exploring for, drilling for, producing, storing, handling, transferring, processing, refining, or transporting oil and is located in marine waters, or is located where a discharge could impact marine waters.

Pipeline means any pipeline used at any time to transport oil.

Marine waters means those waters subject to tidal influence, except for waters in the Sacramento-San Joaquin Delta upstream from a line running north and south through the point where Contra Costa, Sacramento, and Solano Counties meet.

Petroleum product means, for purposes of the oil spill prevention and administration fee under Section 8670.40, any liquid hydrocarbon at atmospheric temperature and pressure that is the product of the fractionation, distillation, or other refining or processing of crude oil and is used as, useable as, or may be refined as, a fuel or fuel blendstock, including, but not limited to, gasoline, diesel fuel, aviation fuel, bunker fuel, and fuels containing a blend of alcohol and petroleum.

Crude oil means, for purposes of the oil spill prevention and administration fee under Section 8670.40, any naturally occurring liquid hydrocarbon at atmospheric temperature and pressure coming from the earth, including condensate and natural gasoline.

PENALTY FOR LATE FILING

If your fee is paid after the due date shown on the front of this return, a penalty of 10% (.10) of the total fee due should be shown on line 7.

PREPARATION OF RETURN

- Line 1.** Enter the total number of barrels of crude oil received at a marine terminal from within or outside the state during this period.
- Line 2.** Enter the total number of barrels of crude oil originating from a production facility in marine waters and transported in the state by means of pipeline operating across, under, or through marine waters.
- Line 3.** Enter the total number of barrels of petroleum products received at a marine terminal from outside this state.
- Line 4.** Enter total barrels reported on lines 1 through 3.
- Line 5.** Rate of fee per barrel. Current rate of fee per barrel.
- Line 6.** Enter the tax computed by multiplying the number of barrels on line 4 by the rate shown on line 5.
- Line 9.** Enter the total amount due and payable, including late filing charges if applicable.

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,
FUEL TAXES DIVISION, P.O. BOX 942879, SACRAMENTO, CA 94279-0030 TELEPHONE (916) 322-9669.**